

Division of Career Technical Education

Analyst: Jessup

Historical Summary

OPERATING BUDGET	FY 2019 Total App	FY 2019 Actual	FY 2020 Approp	FY 2021 Request	FY 2021 Gov Rec
BY PROGRAM					
State Leadership/Tech. Assist.	3,629,000	3,292,900	3,411,400	3,481,700	3,359,400
General Programs	25,147,600	21,183,900	21,938,000	22,329,600	22,023,600
Postsecondary Programs	46,312,600	46,312,600	47,841,900	48,672,200	46,580,800
Dedicated Programs	1,741,100	1,497,300	1,728,100	1,993,600	1,957,100
Related Services	4,919,500	3,753,500	3,840,800	3,839,300	3,811,900
Total:	81,749,800	76,040,200	78,760,200	80,316,400	77,732,800
BY FUND CATEGORY					
General	66,397,900	66,397,900	68,455,500	69,985,100	67,419,300
Dedicated	1,264,200	401,900	552,800	552,800	552,800
Federal	14,087,700	9,240,400	9,751,900	9,778,500	9,760,700
Total:	81,749,800	76,040,200	78,760,200	80,316,400	77,732,800
Percent Change:		(7.0%)	3.6%	2.0%	(1.3%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	45,703,100	3,306,500	46,590,500	48,290,500	46,200,300
Operating Expenditures	5,673,900	1,101,400	5,217,700	5,657,300	5,531,900
Capital Outlay	583,500	147,900	819,500	236,100	215,000
Trustee/Benefit	29,789,300	71,484,400	26,132,500	26,132,500	25,785,600
Total:	81,749,800	76,040,200	78,760,200	80,316,400	77,732,800
Full-Time Positions (FTP)	580.26	580.26	581.26	581.26	581.26

Division Description

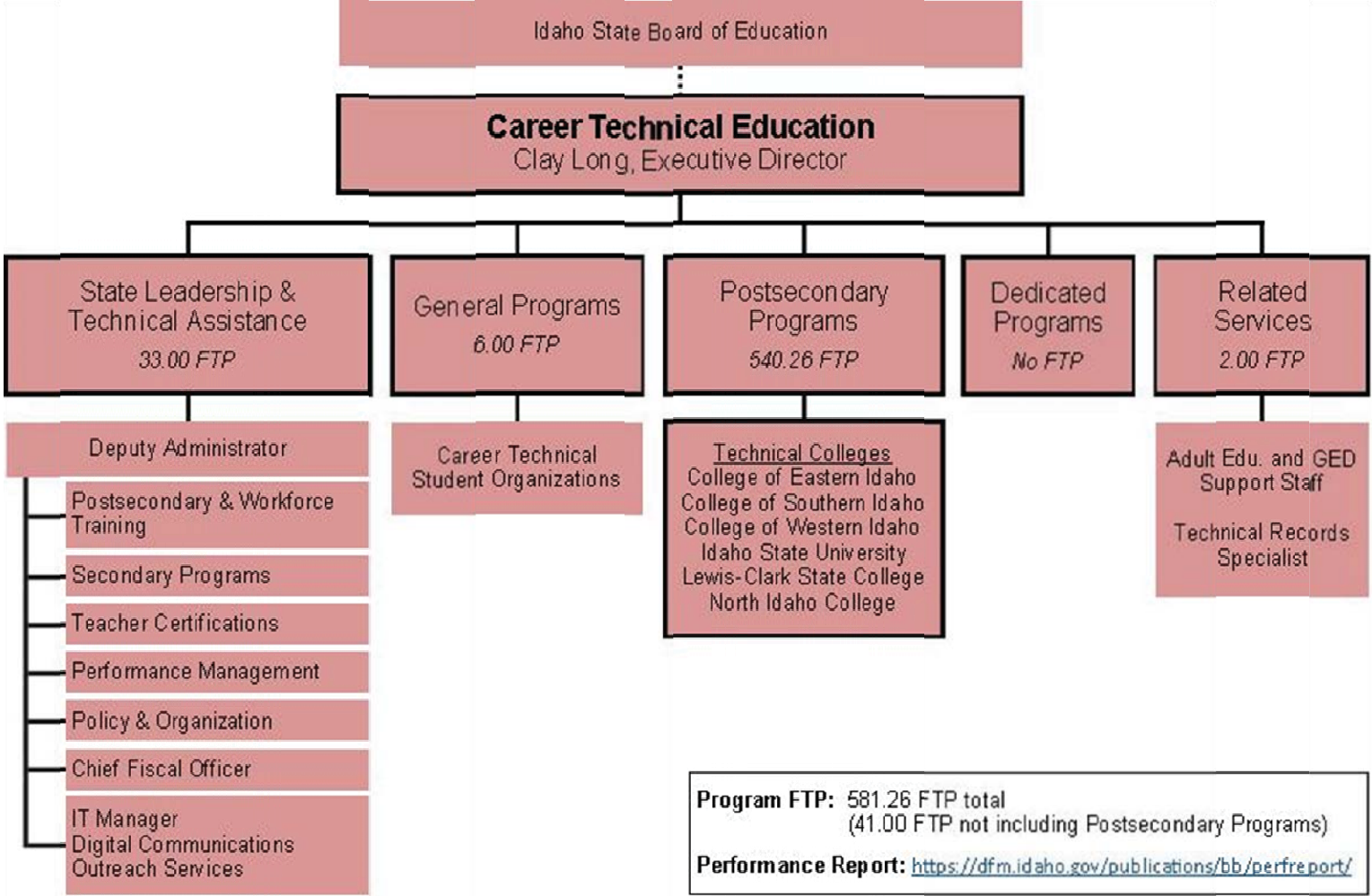
The Division of Career Technical Education consists of the following five budgeted programs:

1. The State Leadership and Technical Assistance Program includes central staff to provide leadership, administrative and technical assistance, oversight, and accountability to a statewide educational system that provides career and technical programs at the state's high schools and technical colleges. This system prepares Idaho's youth and adults for high-skill, in-demand careers including one-year, two-year, and industry certifications, as well as for further educational attainment.
2. General Programs receives moneys from the General Fund, dedicated funds, and federal funds to provide secondary students with career and technical programs. General Programs also provides individuals in the workforce with the skills necessary to maintain and/or advance in their chosen occupation.
3. Postsecondary Programs provides college students with opportunities to obtain the two-year degrees and shorter term certifications needed for employment in skilled and technical occupations that require less than a baccalaureate degree. The appropriation for this program is intended to fund 100% of the direct costs at Idaho's six technical colleges located within the College of Southern Idaho, College of Western Idaho, Idaho State University, Lewis-Clark State College, North Idaho College, and the College of Eastern Idaho. The appropriation also includes costs associated with the increased number of students at non-technical high schools, career technical high school funding, funding to incentivize quality, and teacher preparation programs through the University of Idaho and Idaho State University.
4. Dedicated Programs include funding for the Centers for New Directions at the six technical colleges, which provide underprepared adults, including displaced homemakers and single parents, with the skills necessary to be successful in the workplace. This program also includes funding for the Workforce Training Centers at the six technical colleges. Both of these programs are codified in Section 33-1629, Idaho Code.
5. Related Services administers Adult Education (AE) and General Educational Development (GED).

Division of Career Technical Education Agency Profile

Analyst: Jessup

Organizational Structure



Part I – Agency Profile

Agency Overview

The mission of Idaho Career & Technical Education (ICTE) is to prepare Idaho youth and adults for high-skill, in-demand careers.

Idaho Code §33-2202 defines career & technical education as “secondary, postsecondary and adult courses, programs, training and services administered by Idaho Career & Technical Education for occupations or careers that require other than a baccalaureate, masters or doctoral degree. The courses, programs, training and services include, but are not limited to, vocational, technical and applied technology education. They are delivered through the career & technical delivery system of public secondary and postsecondary schools and colleges.”

ICTE is the administrative arm of the State Board for Career & Technical Education that provides leadership, advocacy and technical assistance for career & technical education in Idaho, from secondary students through adults. This includes responsibilities for Adult Education/GED programs, and the S.T.A.R. Motorcycle Training program and Centers for New Directions.

ICTE is responsible for preparing and submitting an annual budget for career & technical education to the State Board, Governor, and Legislature. Funds appropriated to ICTE include state general funds, federal funds, dedicated funds and miscellaneous receipts.

Career & technical education programs are integrated into the Idaho public education system through school districts, colleges, and universities. ICTE provides the focus for career & technical education programs and training within existing schools and institutions by using a state-wide system approach with an emphasis on student learning, program quality, and industry engagement.

Secondary career & technical education programs and services are provided via junior high/middle schools, comprehensive high schools, career & technical schools, and through cooperative programs with the Idaho Technical College System.

Postsecondary career & technical education programs and services are delivered through Idaho’s six technical colleges. Four technical colleges are located on the campus of community colleges: College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College. Two technical colleges are on the campus of four-year institutions: Idaho State University and Lewis-Clark State College. The Idaho Technical College System delivers certificate and A.A.S. degree occupational programs on a full or part-time basis; workforce/short-term training; Adult Education; displaced homemaker services; and Fire Service Technology.

ICTE was appropriated 41.0 full-time positions (FTP) for agency staff in fiscal year 2019 of which 32.5 were funded with state general funds and 8.5 with federal grants. The appropriation also included 539.26 FTP for CTE staff in the six technical colleges.

Core Functions/Idaho Code

Statutory authority for ICTE is delineated in Idaho Code, Chapter 22, §§ 33-2201 through 33-2212 and IDAPA 55. Idaho Code §33-1002G allows school districts to establish career & technical schools and §39-5009 established the displaced homemaker account for appropriation to the State Board. The role of ICTE (IDAPA 55) is to administer career & technical education in Idaho. Specifically, ICTE:

- Provides statewide leadership and coordination for career & technical education;
- Assists local educational agencies in program planning, development, and evaluation;
- Promotes the availability and accessibility of career & technical education;
- Prepares annual and long-range state plans;
- Prepares an annual budget to present to the State Board and the Legislature;
- Provides a state finance and accountability system for career & technical education;

- Evaluates career & technical education programs;
- Initiates research, curriculum development, and professional development activities;
- Collects, analyzes, evaluates, and disseminates data and program information;
- Administers programs in accordance with state and federal legislation;
- Coordinates career & technical education related activities with other agencies, officials, and organizations.

Revenue and Expenditures*

Revenue	BFY 2016	BFY 2017	BFY 2018	BFY 2019
0001 General Fund	\$ 54,355,320	\$ 59,418,396	\$ 62,906,675	\$ 63,806,862
0218 Displaced Homemaker	142,402	137,671	138,071	145,880
0274 Haz-Mat Waste Training	67,800	67,800	67,800	67,800
0319 Motorcycle Safety	1,346	4,469	8,292	10,374
0348 Federal Grants	8,826,342	8,970,939	9,232,510	9,148,240
0349 Miscellaneous Revenue	322,137	330,562	177,888	159,631
0401 Seminars and Publications	73,863	69,350	0	0
Total	\$63,789,210	\$68,999,187	\$72,531,236	\$73,338,787
Expenditures	BFY 2016	BFY 2017	BFY 2018	BFY 2019
4000 Personnel Costs	\$ 2,535,539	\$ 3,341,078	\$ 3,167,081	\$ 3,306,576
5000 Operating Expenditures	1,016,139	1,121,787	1,106,864	1,100,955
6000 Capital Outlay	71,359	11,859	30,413	148,270
7000 Trustee/Benefit Payments	57,968,604	67,634,620	71,324,248	72,264,278
Total	\$61,591,641	\$72,109,344	\$75,628,606	\$76,820,079

* All values are for budgeted fiscal years (BFY) to eliminate timing issues from encumbrances. Federal grants are two-year funding sources based on reimbursements within the period. BFY 2018 was first year without re-appropriation authority for general funds and thus T/B payments were higher from utilization of prior appropriation.

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2016	FY 2017	FY 2018	FY 2019
Number of Students Enrolled in High School CTE Programs (headcount)	82,692	86,737	93,850**	95,767
Number of Students Enrolled in Postsecondary CTE Programs (headcount)	6,295	5,754	5,597	5,234
Number of Technical College FTE enrollments	3,513	3,505	3,400	3,321
Number of Workforce Training Network (WTN) enrollments (headcount)	47,912	44,801	50,797	53,568
Number of WTN enrollments for Fire and Emergency Services Training (headcount)	4,935	4,709	4,276*	5,098
Number of clients served in the Adult Education program (headcount)	5,053***	5,224***	5,549	Numbers reported in October
Number of Adults Served in the Displaced Homemaker Program (Center for New Directions)	356	551	360	389

*After submission of our Performance Measurement Report for FY18, updated numbers were available.

**Starting in FY18, enrollments are reported from the Idaho State Department of Education's longitudinal data system.

***Adult Education numbers have a final, federal reporting date of October and updated numbers reflect final data. Starting with the FY19 report, only final numbers will be reported.

Red Tape Reduction Act

Each agency shall incorporate into its strategic plan a summary of how it will implement the Red Tape Reduction Act, including any associated goals, objectives, tasks, or performance targets. This information may be included as an addendum.

	As of July 1, 2019
Number of Chapters	N/A
Number of Words	N/A
Number of Restrictions	N/A

Part II – Performance Measures

Performance Measure		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Board Goal 1						
<i>EDUCATIONAL SYSTEM ALIGNMENT – Ensure that all components of the educational system are integrated and coordinated to maximize opportunities for all students.</i>						
CTE Objective: Student Success – Create systems, services, resources, and operations that support high performing students in high performing programs and lead to positive placements. <i>Performance Measures I – III, V (see pages 3 – 4)</i>						
Board Goal 2						
<i>EDUCATIONAL ATTAINMENT – Idaho's public colleges and universities will award enough degrees and certificates to meet the education and forecasted workforce needs of Idaho residents necessary to survive and thrive in the changing economy.</i>						
CTE Objective: Talent Pipelines/Career Pathways – CTE students will successfully transition from high school and postsecondary education to the workplace through a statewide career pathways model. <i>Performance Measures I – III (see pages 4 – 5)</i>						
1. Secondary student pass rate for Technical Skill Assessment (TSA)	actual	72.4	56.3*	67.8	67.2	-----
	target	75.6	67.0*	67.0	67.0	TBD^
2. Positive placement rate of secondary concentrators	actual	93.2	95.8	94.4	95.0	-----
	target	94.2	94.2	94.3	94.3	TBD^
3. Number of program standards and outcomes that align with industry standards.	actual		37	46	52	-----
	target				48	52
4. Positive placement rate of postsecondary program completers	actual	93.7	96.4	94.6	92.0	-----
	target	95.5	95.6	95.6	95.6	TBD^
5. The rate of secondary concentrators who transition to postsecondary education	actual	63.3	65.9	67.4	64.1	-----
	target	70	70	70	70	70
6. Placement rate of postsecondary program completers in jobs related to their training.	actual	64.6	60.1	55.8	62.3	-----
	target	55	65	65	65	65

TBD^ = The Strategic Plan for 2020-2024 has some measures with FY19 benchmarks. These are federal targets negotiated after our strategic plan is due.

Performance Measure Explanatory Notes**Performance Measure 1):**

As part of our program alignment efforts and using approved vendors, we anticipated lower numbers and the lower score more accurately reflects those efforts. Our historical data has been updated (FY17 – FY19) to only include the approved vendor for our assessments. In past reports, this figure included assessments that were still transitioning to the approved vendor as part of our alignment process.

Performance Measure 2):

A secondary CTE concentrator is a junior or senior student enrolled in a capstone course during the school year. A capstone course is the final course in a state approved pathway. Positive placement represents the percent of secondary concentrators who attain employment, join the military, or continue their education. After submitting our Strategic Plan for FY18, updated numbers were available after conducting an analysis of our data.

Performance Measures 4 and 6):

A technical college CTE completer is a postsecondary student who has completed all the requirements for a certificate or an A.A.S. degree in a state approved career & technical education program. This person must have met all the requirements of the institution for program completion, whether or not the person officially graduated from the institution. Positive placement represents the percent of technical college completers who attain employment, join the military, or continue their education within six (6) months of completing. After submitting our Strategic Plan for FY18, updated numbers were available after conducting an analysis of our data (Measure #4).

Historical trends for positive placement show that job related training employment declines when additional education increases. As noted above, positive placement represents the percent of postsecondary completers who attain employment, join the military, or continue their education. Therefore, it is possible for the positive placement rate for job related training to decrease due to the increase for those who attain additional education (Measure #6).

Performance Measure 5):

Transition to postsecondary education or training is determined by an annual follow-up report of secondary CTE concentrators who are seniors and graduated. The most recently published overall state rate of 44% is from The National Center for Higher Education Management Systems (NCHEMS) Information Center “College-Going Rates of High School Graduates Directly from High School” (2016).

For More Information Contact

Dwight Johnson, Administrator
650 W State Rm 324
Boise, ID 83720-0095
Phone: (208) 334-3216
E-mail: dwight.johnson@cte.idaho.gov



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO DIVISION OF CAREER TECHNICAL EDUCATION

FISCAL YEARS 2016, 2017, AND 2018

Report MR50318
Date Issued: January 2, 2020

Serving Idaho's Citizen Legislature



April Renfro, Manager

Idaho Legislative Services Office
Legislative Audits Division

IDAHO DIVISION OF CAREER TECHNICAL EDUCATION

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Division of Career Technical Education (Division) covering the fiscal years ended 2016, 2017, and 2018. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Division.

FINDINGS AND RECOMMENDATIONS

There are two findings and recommendations in this report.

Finding 1 – Federal award information was not provided to subrecipients and internal controls related to subrecipient monitoring procedures were not documented.

Finding 2 – Subrecipient monitoring procedures are not in place over CFDA 84.048 the Career and Technical Education grant as required with Uniform Guidance.

The complete findings are detailed on pages 1 through 3 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

The prior management report contained one finding and recommendation, which was evaluated as part of the 90-day follow-up and was satisfactorily closed.

Follow-up on the prior finding and recommendation is detailed on page 5 of this report.

AGENCY RESPONSE

The Division has reviewed the report and is in general agreement with the contents.

FINANCIAL INFORMATION

The following fiscal year 2018 financial data is for informational purposes only.

Fund No.	Fund Title	Beginning Appropriation/ Cash Balance	Receipts/ Transfers-In	Disbursements/ Transfers-Out	Ending Appropriation/ Cash Balance
0001	General Fund *	\$65,372,000	\$3,848	\$63,631,981	\$1,743,867
0218	Displaced Homemaker Account	81,578	138,071	150,989	68,660
0274	Hazardous Material/Waste Transport Enforcement	52,629	67,800	69,304	51,125
0319	Driver Training Account	602,005	729,729	828,921	502,813
0348	Federal Fund **	(553)	9,232,510	9,139,229	92,728
0349	Miscellaneous Revenue Fund	109,024	177,888	154,485	132,427
0401	Seminars and Publication	90,805			90,805
	Total	\$66,307,488	\$10,349,846	\$73,974,909	\$2,682,425

* At year-end, \$1,652,787 was encumbered and \$91,080 was reverted.

** The fund has a borrowing limit of \$1,700,000.

OTHER INFORMATION

We discussed another issue, which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho and the Division of Career Technical Education and is not intended to be used by anyone other than these specified parties.

A copy of this report and prior reports are available at <https://legislature.idaho.gov/Iso/audit/management-followup/> or by calling 208-334-4832.

We appreciate the cooperation and assistance given to us by the state administrator, Dwight Johnson, and his staff.

ASSIGNED STAFF

Kellie Bergey, CPA, Managing Auditor

Alan Jenkins, In-Charge Auditor

Ashley Rice, Staff Auditor

Morgan Smith, Staff Auditor

TABLE OF CONTENTS

Findings and Recommendations	1
Agency Response.....	4
Prior Findings and Recommendations	5
Appendix.....	6
Organizational Chart.....	8

FINDINGS AND RECOMMENDATIONS

Finding 1 – Federal award information was not provided to subrecipients and internal controls related to subrecipient monitoring procedures were not documented.

Criteria: The Code of Federal Regulations (CFR) 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, superseding the Office of Management and Budget (OMB) *Circular A-102 Grants and Cooperative Agreements with State and Local Governments*, describes the pass-through entity's responsibility for administering necessary requirements on subrecipients so that the federal award is used in accordance with federal regulations.

Specifically, 2 CFR 200.331 and 2 CFR 25.200 identify the requirements for the Division as the pass-through entity in providing subawards. This includes communication of certain information, such as the subrecipient's unique entity identifier and required registration in the System for Award Management (SAM). In addition, the Division must evaluate each subrecipient's risk of noncompliance with federal statutes and the terms and conditions of the subaward when determining the extent of subrecipient monitoring to be completed to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward, and that the subaward performance goals are achieved. In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, monitoring must include a review of financial and performance reports required by the pass-through entity, follow up on any deficiencies identified in the subrecipient that are detected through audits, on-site reviews, and other means, and issuing a management decision for audit findings, as required by 2 CFR 200.521.

Finally, 2 CFR 200.303 requires the Division to establish and maintain effective internal control over the federal award that provides reasonable assurance that the Division is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: We reviewed Catalog of Federal Domestic Assistance (CFDA) 84.002 Adult Education for compliance with Subrecipient Monitoring requirements and found that 37% of subawards for Adult Education did not include required information such as the CFDA name, award number, federal awarding agency, and a Dun and Bradstreet (DUNS) number. Additionally, two of three (67%) financial and performance reports for the Adult Education grant did not have documentation of a review and approval.

Cause: The Division had staff changes during the period under review and did not fully implement procedures to ensure compliance with subrecipient monitoring procedures.

Effect: The required award information was not communicated to Federal award subrecipients in accordance with Federal regulations. While no errors were detected during review of the subrecipient reports, there is a risk of errors going undetected.

Recommendation: We recommend that the Division implement procedures to ensure compliance with all of the requirements as a pass-through entity. We also recommend that the Division design and implement effective internal control procedures to ensure subrecipient monitoring activities are complete and appropriate.

Agency Response: *ICTE underwent a federal monitoring audit and received a corrective action plan report on March 8, 2019. This plan required ICTE to provide new Grant Award Notifications (GAN) to all subrecipients with the correct information, including CFDA name, award number, federal awarding agency, and a DUNS number. ICTE provided your audit team with samples of draft revised GAN letters prior to this audit finding.*

ICTE will continue to improve procedures and add controls to those procedures to ensure federal grant compliance.

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the management review. During the period under review, the Division was not in compliance with all of the requirements as a pass-through entity. We agree that the Division's corrective action plan, if fully implemented, will address the concerns identified in this finding.

Finding 2 – Subrecipient monitoring procedures are not in place over CFDA 84.048 the Career and Technical Education grant as required with Uniform Guidance.

Criteria: The Code of Federal Regulations (CFR) 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, superseding the Office of Management and Budget (OMB) *Circular A-102 Grants and Cooperative Agreements with State and Local Governments*, describes the pass-through entity's responsibility for administering necessary requirements on subrecipients so that the federal award is used in accordance with federal regulations.

Specifically, 2 CFR 200.331 and 2 CFR 25.200 identify the requirements for the Division as the pass-through entity in providing subawards. This includes communication of certain information, such as the subrecipient's unique entity identifier and required registration in the System for Award Management (SAM). In addition, the Division must evaluate each subrecipient's risk of noncompliance with federal statutes and the terms and conditions of the subaward when determining the extent of subrecipient monitoring to be completed to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward, and that the subaward performance goals are achieved. In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, monitoring must include a review of financial and performance reports required by the pass-through entity, follow up on any deficiencies identified in the subrecipient that are detected through audits, on-site reviews, and other means, and issuing a management decision for audit findings, as required by 2 CFR 200.521.

Finally, 2 CFR 200.303 requires the Division to establish and maintain effective internal control over the federal award that provides reasonable assurance that the Division is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Division did not perform subrecipient monitoring for any of the subawards made under CFDA 84.048 Career and Technical Education (Perkins IV). Additionally, 10% of subawards for Perkins IV did not include required information such as the CFDA name, award number, federal awarding agency, and a Dun and Bradstreet (DUNS) number.

Cause: The Division did not think that they needed to comply with the subrecipient monitoring requirements for the Perkins IV grant because the Federal cognizant agency, Office of Career, Technical, and Adult Education, had closed findings included in an audit performed during FY17 that also included one related to subrecipient monitoring. Those findings were closed because the funding for the grant was transitioning to a new phase, Perkins V, and not because the Division completed any corrective action. The subrecipient monitoring requirements remain applicable for both Perkins IV and Perkins V grants in the compliance supplement.

Effect: The Division is not in compliance with all subrecipient monitoring requirements. Without adequate monitoring of subrecipients, the Division is exposed to an increased risk of expending funds for unallowable or unsupported costs.

Recommendation: We recommend that the Division implement procedures to ensure compliance with all of the requirements as a pass-through entity. We also recommend that the Division design and implement effective internal control procedures to ensure subrecipient monitoring activities are complete and appropriate.

Agency Response: *As ICTE stated at the audit entrance meeting, we are well aware of the grant requirement for subrecipient monitoring and we were developing processes and controls for Perkins IV when Perkins V was reauthorized by congress. At that point, there was no reason to move forward with further development for the Perkins IV plan. Perkins V is currently in a statewide transition phase and thus full compliance requirements are not yet established. The Perkins V state plan is anticipated to be approved by the end of fiscal year 2020. ICTE will have a subrecipient monitoring process in place during fiscal year 2021 and will add controls to ensure compliance.*

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the audit. The 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards applies to CFDA 84.048 Career and Technical Education. The amendment of Perkins IV to Perkins V does not absolve, nor postpone, the Division from complying with these requirements. We continue to recommend that the Division implement procedures and internal controls to ensure compliance with the requirements provided under the Uniform Administrative Requirements, as it relates to the funds they are currently receiving and spending, and not wait until 2021 to implement internal controls to ensure compliance.

AGENCY RESPONSE

We prepare Idaho's youth and adults for high-skill, in-demand careers.



December 6, 2019

Ms. April Renfro, CPA, Division Manager
Legislative Services Office Audit Division
PO Box 83720
Boise, ID 83720-0054

Dear Ms. Renfro,

We have reviewed the audit report of Idaho Division of Career Technical Education for fiscal years 2016, 2017, and 2018. We agree with the contents and accept the report.

We appreciate the professionalism of the audit team: Kellie Bergey, Alan Jenkins, Ashley Rice, and Morgan Smith.

Thank you for the work of your office to help strengthen our internal controls.

Sincerely,

A handwritten signature in black ink, appearing to read "Dwight A. Johnson". The signature is fluid and cursive, written over the printed name and title.

Dwight A. Johnson
Administrator

PRIOR FINDINGS AND RECOMMENDATIONS

FINDING 1 – A purchase exceeding \$27,000 was made in violation of State purchasing policies.

We recommended that the Division implement control procedures to ensure compliance with State purchasing policies.

AUDIT FOLLOW-UP

The Division conducted in-house training to review purchasing policies and will receive additional training from the Idaho Department of Administration's Division of Purchasing to strengthen their understanding and processes. The Division seeks advice and consent from the Division of Purchasing on transactions that exceed the \$10,000 threshold. We identified two vendors who received total payments that exceeded this threshold for office remodeling projects. Both transactions went through the Division of Purchasing and complied with State purchasing policies.

STATUS – Closed

APPENDIX

HISTORY

The Smith-Hughes Act of 1917, was enacted by Congress to provide for the promotion of vocational education; cooperation with states in promoting education in agriculture, trades and industries; cooperation with states in preparing teachers of vocational and technical subjects; and appropriating money and regulating its expenditures. In 1919, the Idaho legislature enacted Idaho Code, Title 33, Chapter 22, Vocational Education – Federal Aid to accept the benefits and provisions of the Smith-Hughes Act of 1917, establish the State Board of Vocational Education, and designate a State Administrator to carry out the provisions of the federal act and State law.

In 1999, the Idaho Legislature passed legislation, effective July 1, 1999, changing the nature of the State Board for Vocational Education to the State Board of Professional-Technical Education, and changing the name of the Division of Vocational Education to the Division of Professional-Technical Education.

In 2016, the Idaho Legislature passed legislation, effective July 1, 2016, changing the name of the Division of Professional-Technical Education to the Division of Career Technical Education (ICTE).

PURPOSE

ICTE provides advocacy, leadership, and technical assistance for programs in career and technical education throughout the state. ICTE's general purpose is to prepare Idaho's youth and adults for high-skill, in-demand careers by working closely with secondary and postsecondary CTE programs to develop quality programs in areas of high industry demand. ICTE supports the State Board of Education's goal, 60% of Idahoans ages 25-34 will have a degree or certificate by 2020, by increasing opportunities to enter CTE programs, reducing barriers to pursuing secondary education, and attracting teachers to the CTE programs.

STATUTORY AUTHORITY

Statutory authority for ICTE is found in Idaho Code, Title 33, Chapter 22, Sections 01-13. Idaho Code, 39-5009 established the Displaced Homemaker Account for appropriation to the State Board for Career Technical Education. The Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1998, P.L. 105-332, amended federal vocational education legislation and established regulations regarding the administration of these funds.

ORGANIZATION

The State Board of Education is statutorily designated under Idaho Code, 33-2205 as the State Board for Career Technical Education. Pursuant to Idaho Code, 33-2205, the Board of Education appoints an Administrator of the Division, who designates assistants to carry out State and federal laws, board policy, provide overall leadership and supervision, and dispense funds for professional-technical education.

FUNDING

ICTE receives funds from both the State General Fund and the federal government. Other funding sources include dedicated funds for displaced homemakers and hazardous materials. The following briefly describes each fund:

General Fund 0001 – Funds are received from the State’s General Fund and used to fund programs and services administered by ICTE.

Displaced Homemaker Fund 0218 – This fund receives \$20 from the filing fee for each divorce action. The funds are used to operate displaced homemaker centers at the six post-secondary technical colleges to provide classroom occupational training and related supportive services for displaced homemakers.

Hazardous Materials/Waste Enforcement Fund 0274 – This fund receives a portion of the fees for the issuance of hazardous waste/material transportation permits. Money in the fund is used to train enforcement personnel on the laws and rules related to the transportation of hazardous material and waste.

Motorcycle Safety Program Fund 0319 – This fund receives a portion of the fees collected for class A, B, C, or D driver’s licenses, motorcycle registration, and motorcycle safety. These funds are used to administer and implement a motorcycle safety program at the College of Southern Idaho.

Federal (Grant) Fund 0348 – This fund receives funding from the Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1998, the Adult Education and Family Literacy Act (AEFLA) and miscellaneous federal grants. These funds are used to improve existing career and technical education programs and to deliver Adult Basic Education programs.

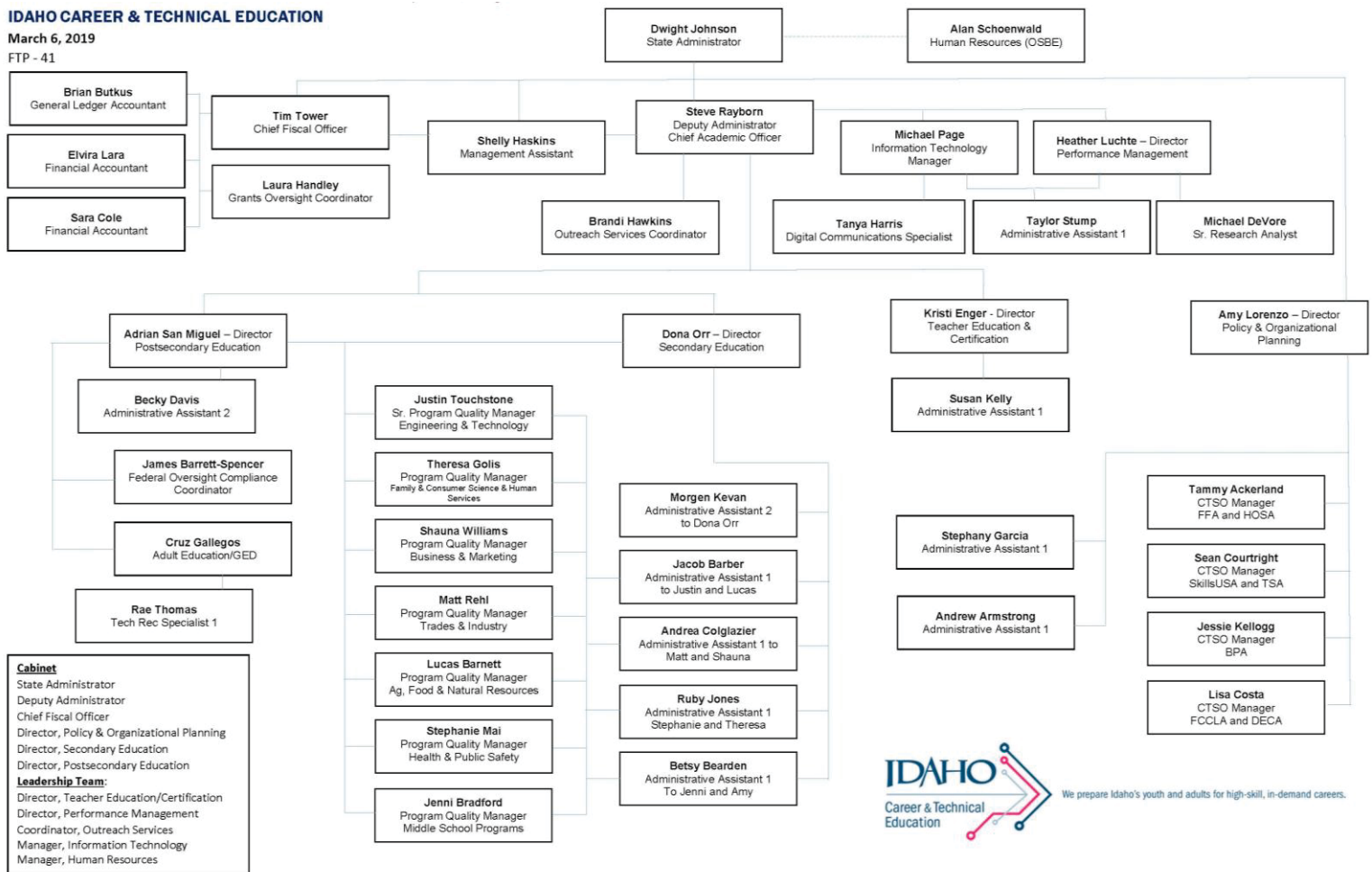
Miscellaneous Revenue Fund 0349 – This fund receives funds from the Idaho Division of Human Resources to provide training for state employees on human resource related topics applicable to all state agencies.

Seminars and Publications Fund 0401 – All receipts in this fund are from fees charged to other State agencies to register employees for classes in the Certified Public Managers program. The Idaho Certified Public Managers program is a nationally accredited training and development program for public sector management and supervisors. Funds are used to cover program expenses, such as conference room rentals for classes, speaker fees for instructors, and class materials. The CPM program was moved to Division of Human Resources at the end of FY17, so there was no revenues or expenditures for this fund during FY18.

ORGANIZATIONAL CHART

IDAHO CAREER & TECHNICAL EDUCATION

March 6, 2019
FTP - 41



We prepare Idaho's youth and adults for high-skill, in-demand careers.

Division of Career Technical Education

Agency Profile

Analyst: Jessup

Selected Measures

	FY 16	FY 17	FY 18	FY 19	Ann. % Change
Number of Students Enrolled in High School CTE Programs (headcount)	82,692	86,737	98,850	95,767	4.0%
Number of Students Enrolled in Digital CTE Courses	207	871	1,251	1,949	210.4%
Number of High School CTE programs	640	718	705	701	2.4%
Number of High School Districts with CTE Programs	115	115	142	142	5.9%
Number of Students Enrolled in Postsecondary CTE Programs (headcount)	6,295	5,754	5,597	5,234	-4.2%
Number of FTE (full-time equivalent) Enrolled in Postsecondary CTE Programs (headcount)	3,513	3,505	3,400	3,321	-1.4%
Number of Persons Enrolled in Workforce Training	47,912	44,801	50,797	53,568	3.0%
Number of Persons Enrolled in Fire & Emergency Services Training	4,935	4,709	4,726	5,098	0.8%
Number of Clients Served in the Adult Education Program (headcount)	5,053	5,224	5,549	5,411	1.8%
Number of Clients Served by Centers for New Directions	356	551	360	389	2.3%

Distribution of Funds to Post-Secondary Institutions (in millions)

	FY 17	FY 18	FY 19	FY 20	Ann. % Change
Total Appropriation	\$ 44.46	\$ 46.51	\$ 46.31	\$ 47.85	1.9%
College of Southern Idaho	6.94	7.13	7.32	7.35	1.5%
College of Western Idaho	8.08	9.14	9.25	9.54	4.5%
North Idaho College	5.11	5.46	5.64	5.90	3.9%
College of Eastern Idaho	7.51	7.79	6.89	7.23	-0.9%
Idaho State University	11.86	12.10	12.34	12.80	2.0%
Lewis-Clark State College	4.96	4.89	4.87	5.03	0.4%

Division of Career Technical Education

Analyst: Jessup

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2020 Original Appropriation	581.26	68,455,500	78,760,200	581.26	68,455,500	78,760,200
Reappropriation	0.00	0	5,661,600	0.00	0	5,661,600
Sick Leave Rate Reduction	0.00	0	0	0.00	(106,700)	(108,400)
1% Onetime General Fund Reduction	0.00	0	0	0.00	(554,900)	(554,900)
FY 2020 Total Appropriation	581.26	68,455,500	84,421,800	581.26	67,793,900	83,758,500
Noncognizable Funds and Transfers	0.00	0	0	0.00	0	0
Expenditure Adjustments	0.00	0	(369,500)	0.00	0	(369,500)
FY 2020 Estimated Expenditures	581.26	68,455,500	84,052,300	581.26	67,793,900	83,389,000
Removal of Onetime Expenditures	0.00	(819,500)	(6,481,100)	0.00	(811,700)	(6,473,300)
Base Adjustments	0.00	0	369,500	0.00	0	369,500
Restore Ongoing Rescissions	0.00	0	0	0.00	653,800	655,500
FY 2021 Base	581.26	67,636,000	77,940,700	581.26	67,636,000	77,940,700
Benefit Costs	0.00	1,221,300	1,241,500	0.00	(229,200)	(233,100)
Replacement Items	0.00	233,100	233,100	0.00	215,000	215,000
Statewide Cost Allocation	0.00	2,600	2,600	0.00	2,600	2,600
Change in Employee Compensation	0.00	392,100	398,500	0.00	747,000	759,700
FY 2021 Program Maintenance	581.26	69,485,100	79,816,400	581.26	68,371,400	78,684,900
1. Enrollment Growth for Secondary Pgrms	0.00	400,000	400,000	0.00	400,000	400,000
5. Postsecondary, NIC Dental Hygeine	0.00	100,000	100,000	0.00	0	0
6. Agriculture Education Program Fund	0.00	0	0	0.00	0	0
OITS 1 - Operating Costs	0.00	0	0	0.00	600	600
2% General Fund Reduction	0.00	0	0	0.00	(1,352,700)	(1,352,700)
FY 2021 Total	581.26	69,985,100	80,316,400	581.26	67,419,300	77,732,800
Change from Original Appropriation	0.00	1,529,600	1,556,200	0.00	(1,036,200)	(1,027,400)
% Change from Original Appropriation		2.2%	2.0%		(1.5%)	(1.3%)

Division of Career Technical Education

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2020 Original Appropriation					
The Legislature funded seven line items for FY 2020: These included \$95,000 ongoing for the alignment of programs in secondary and postsecondary courses; \$200,000 for the workforce readiness incentive grant to award incentive funds for secondary CTE teachers; \$100,000 for the Program Quality Initiative program to expand grant funding for high school CTE programs; \$800,000 for anticipated increase in Perkins Federal Grant funding; \$264,800 to offset projected shortfalls in added cost funding for secondary CTE programs; \$25,000 for the Idaho Quality Program Standards Incentive Grant program to provide an additional start-up grant for a secondary agricultural and natural resource CTE program; and 1.00 FTP and \$319,600 to expand nuclear energy and advanced reactor manufacturing studies in Eastern Idaho.					
	581.26	68,455,500	552,800	9,751,900	78,760,200
Reappropriation					
The division was authorized to reappropriate or carryover its unencumbered and unspent dedicated and federal appropriation from FY 2019 into FY 2020. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2021 Base.					
Agency Request	0.00	0	814,300	4,847,300	5,661,600
Governor's Recommendation	0.00	0	814,300	4,847,300	5,661,600
Sick Leave Rate Reduction					
Agency Request	0.00	0	0	0	0
The Governor recommends a six-month reduction of funding for employers who contribute to the PERSI-managed sick leave plan. This reduction will begin to draw down the reserve balance, which has grown significantly during the past several years.					
Governor's Recommendation	0.00	(106,700)	0	(1,700)	(108,400)
1% Onetime General Fund Reduction					
Agency Request	0.00	0	0	0	0
The Governor recommends a onetime 1% General Fund rescission.					
Governor's Recommendation	0.00	(554,900)	0	0	(554,900)
FY 2020 Total Appropriation					
Agency Request	581.26	68,455,500	1,367,100	14,599,200	84,421,800
Governor's Recommendation	581.26	67,793,900	1,367,100	14,597,500	83,758,500
Noncognizable Funds and Transfers			SLTA, General Programs, Dedicated Programs		
The division requests a transfer of \$7,100 in personnel costs from Related Programs to State Leadership & Technical Assistance, and the transfer of \$25,000 in trustee & beneficiary payments from General Programs to Dedicated Programs to accurately align estimated expenditures.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
Expenditure Adjustments			Dedicated Programs, Related Services		
The division requests an adjustment of \$369,500 to reflect reappropriated funds that the agency does not intend to spend. This appropriation was carried over from FY 2019 pursuant to legislative language, but consists of spending authority and no cash.					
Agency Request	0.00	0	(369,500)	0	(369,500)
Governor's Recommendation	0.00	0	(369,500)	0	(369,500)
FY 2020 Estimated Expenditures					
Agency Request	581.26	68,455,500	997,600	14,599,200	84,052,300
Governor's Recommendation	581.26	67,793,900	997,600	14,597,500	83,389,000

Division of Career Technical Education

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Removal of Onetime Expenditures					
Removes onetime increases provided in FY 2020 which included \$5,661,600 unspent dedicated and federal appropriation from FY 2019 into FY 2020, \$34,900 to replace computers, \$594,600 to replace equipment at postsecondary programs, and \$190,000 for capital outlay to expand nuclear energy and advanced reactor manufacturing studies in Eastern Idaho.					
Agency Request	0.00	(819,500)	(814,300)	(4,847,300)	(6,481,100)
<i>Difference in recommendation reflects the Governor's 1% rescission affecting capital outlay.</i>					
Governor's Recommendation	0.00	(811,700)	(814,300)	(4,847,300)	(6,473,300)
Base Adjustments			Dedicated Programs, Related Services		
The division requests the transfer of \$240,500 from Postsecondary Programs to Dedicated Programs for the Fire Safety Training Program. This transfer nets to zero, and the agency believes that Dedicated Programs is a more appropriate location for this program within the structure of the division. This request also returns \$369,500 to balance a onetime expenditure adjustment.					
Agency Request	0.00	0	369,500	0	369,500
Governor's Recommendation	0.00	0	369,500	0	369,500
Restore Ongoing Rescissions					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends restoration of the 1% General Fund rescission and sick leave rate reduction.</i>					
Governor's Recommendation	0.00	653,800	0	1,700	655,500
FY 2021 Base					
Agency Request	581.26	67,636,000	552,800	9,751,900	77,940,700
Governor's Recommendation	581.26	67,636,000	552,800	9,751,900	77,940,700
Benefit Costs					
Employer-paid benefit changes include an 18.9% increase (or \$2,200 per eligible FTP) for health insurance, bringing the total appropriation to \$13,850 per FTP. Also included are a one-year elimination of the unemployment insurance rate, a restoration of the Division of Human Resources rate, and adjustments to workers' compensation that vary by agency.					
Agency Request	0.00	1,221,300	0	20,200	1,241,500
<i>The Governor recommends no increase for health insurance due to fewer claims than expected and changes to federal tax policies; a one-year elimination of the sick leave rate and the unemployment insurance rate; restoration of the Division of Human Resources rate; and adjustments for workers' compensation rates.</i>					
Governor's Recommendation	0.00	(229,200)	0	(3,900)	(233,100)
Replacement Items			Postsecondary Programs		
The agency requests \$233,100 from the General Fund for the onetime purchase of replacement items at the College of Eastern Idaho. This request includes \$18,100 for computers in the nursing program, \$145,000 for machining equipment, and \$70,000 for a Batenbender hydraulic shearing machine.					
Agency Request	0.00	233,100	0	0	233,100
<i>The Governor recommends \$215,000 onetime from the General Fund for repair and replacement items at the College of Eastern Idaho.</i>					
Governor's Recommendation	0.00	215,000	0	0	215,000
Statewide Cost Allocation					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$500, risk management costs will increase by \$300, and State Controller fees will increase by \$2,800, for a net increase of \$2,600.					
Agency Request	0.00	2,600	0	0	2,600
Governor's Recommendation	0.00	2,600	0	0	2,600

Division of Career Technical Education

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Change in Employee Compensation					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	392,100	0	6,400	398,500
<i>The Governor recommends a 2% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	747,000	0	12,700	759,700
FY 2021 Program Maintenance					
Agency Request	581.26	69,485,100	552,800	9,778,500	79,816,400
Governor's Recommendation	581.26	68,371,400	552,800	9,760,700	78,684,900
1. Enrollment Growth for Secondary Pgrms			General Programs		
The division requests \$400,000 ongoing in operating expenditures from the General Fund to support secondary programming in Idaho high schools. Approximately 700 high schools throughout Idaho offer career technical coursework, serving over 95,000 students in areas of study that include: business and marketing; engineering and technology; family and consumer sciences; health professions; and skilled and technical sciences. Since FY 2016, the number of high schools offering career technical courses has increased 8.7% and the number of students taking these courses has increased 13.7% (approximately 13,000 additional students). Additional funding would be used to meet the increased demand for courses and increased student enrollment throughout Idaho.					
Agency Request	0.00	400,000	0	0	400,000
Governor's Recommendation	0.00	400,000	0	0	400,000
5. Postsecondary, NIC Dental Hygiene			Postsecondary Programs		
The agency requests \$100,000 from the General Fund for the dental hygiene program through North Idaho College (NIC). In FY 2019, the Legislature appropriated \$120,900 from the General Fund for NIC to offer a dental hygiene program in Coeur D'Alene. This request would enable NIC to create a satellite site of its existing program in collaboration with Lewis-Clark State College (LCSC) and support a cohort of additional five students in Lewiston. LCSC has an equipped dental office in Lewiston from a previous partnership. Of this request, \$60,000 is ongoing personnel costs for adjunct instructors; \$37,000 is ongoing operating expenditures for clinical mileage, contracts with supervising dentists, and insurance for supervising dentists; and \$3,000 is onetime capital outlay for lab equipment. This request is supported by the Idaho State Board of Dentistry and is responsive to local workforce demands.					
Agency Request	0.00	100,000	0	0	100,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
6. Agriculture Education Program Fund					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends aligning appropriation language with Section 33-1629, Idaho Code, allowing General Funds to be transferred into the Agriculture Education Program Fund to earn interest.</i>					
<i>LSO ANALYST NOTE: Section 33-1629©, Idaho Code, provides for the creation of the quality program standards incentive grant fund in the state treasury, to which shall be credited all public and private funding for incentive grants. Pursuant to statute, this fund is continuously appropriated. This fund has not historically received any public or private funds, whether from the appropriation or private contributors.</i>					
Governor's Recommendation	0.00	0	0	0	0
OITS 1 - Operating Costs					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends this agency's ongoing share of funding for software licensing, server infrastructure, and storage to expand system capabilities on core systems and to maintain agency-specific software.</i>					
Governor's Recommendation	0.00	600	0	0	600

Division of Career Technical Education

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2% General Fund Reduction					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a 2% ongoing General Fund reduction across all object codes. To accomplish this reduction the Governor also recommends an exemption from Section 67-3511 (1), (2), and (3), Idaho Code, allowing unlimited transfers of all appropriated moneys among personnel costs, operating expenditures, capital outlay, and trustee and benefit payments, as well as between budgeted programs. This exemption requires legislative approval.</i>					
Governor's Recommendation	0.00	(1,352,700)	0	0	(1,352,700)
FY 2021 Total					
Agency Request	581.26	69,985,100	552,800	9,778,500	80,316,400
Governor's Recommendation	581.26	67,419,300	552,800	9,760,700	77,732,800
Agency Request					
Change from Original App	0.00	1,529,600	0	26,600	1,556,200
% Change from Original App	0.0%	2.2%	0.0%	0.3%	2.0%
Governor's Recommendation					
Change from Original App	0.00	(1,036,200)	0	8,800	(1,027,400)
% Change from Original App	0.0%	(1.5%)	0.0%	0.1%	(1.3%)

Career Technical Education

Analyst: Jessup

FY 2018 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2018 Original Appropriation								
	0001-00	Gen	572.96	44,175,400	4,377,000	1,038,600	15,781,000	0	65,372,000
	0218-00	Ded	0.00	0	0	0	170,000	0	170,000
	0274-00	Ded	0.00	0	0	0	67,800	0	67,800
	0349-00	Ded	0.00	3,900	300,000	0	15,000	0	318,900
	0348-00	Fed	10.00	809,400	148,600	0	7,868,200	0	8,826,200
	Totals:		582.96	44,988,700	4,825,600	1,038,600	23,902,000	0	74,754,900
0.41	Prior Year Reappropriation								
	0218-00	Ded	0.00	0	0	0	95,000	0	95,000
	0274-00	Ded	0.00	0	0	0	52,600	0	52,600
	0349-00	Ded	0.00	143,600	16,400	0	0	0	160,000
	0401-00	Ded	0.00	0	140,000	0	0	0	140,000
	0348-00	Fed	0.00	298,800	159,400	0	5,012,800	0	5,471,000
	Totals:		0.00	442,400	315,800	0	5,160,400	0	5,918,600
0.43	Supplementals								
	0001-00	Gen	0.00	0	0	0	0	0	0
	Totals:		0.00	0	0	0	0	0	0
1.00	FY 2018 Total Appropriation								
	0001-00	Gen	572.96	44,175,400	4,377,000	1,038,600	15,781,000	0	65,372,000
	0218-00	Ded	0.00	0	0	0	265,000	0	265,000
	0274-00	Ded	0.00	0	0	0	120,400	0	120,400
	0349-00	Ded	0.00	147,500	316,400	0	15,000	0	478,900
	0401-00	Ded	0.00	0	140,000	0	0	0	140,000
	0348-00	Fed	10.00	1,108,200	308,000	0	12,881,000	0	14,297,200
	Totals:		582.96	45,431,100	5,141,400	1,038,600	29,062,400	0	80,673,500
1.21	Net Object Transfer								
	0001-00	Gen	0.00	(41,792,000)	(3,471,700)	(1,008,200)	46,271,900	0	0
	Totals:		0.00	(41,792,000)	(3,471,700)	(1,008,200)	46,271,900	0	0
1.41	Receipt to Appropriation								
	0001-00	Gen	0.00	0	3,800	0	0	0	3,800
	Totals:		0.00	0	3,800	0	0	0	3,800
1.61	Reverted Appropriation								
	0001-00	Gen	0.00	(5,300)	(73,300)	0	(12,400)	0	(91,000)
	Totals:		0.00	(5,300)	(73,300)	0	(12,400)	0	(91,000)
1.71	Current Year Reappropriation								
	0218-00	Ded	0.00	0	0	0	(114,100)	0	(114,100)
	0274-00	Ded	0.00	0	0	0	(51,100)	0	(51,100)
	0349-00	Ded	0.00	(147,500)	(161,700)	0	(15,000)	0	(324,200)
	0401-00	Ded	0.00	0	(140,000)	0	0	0	(140,000)
	0348-00	Fed	0.00	(319,100)	(191,700)	0	(4,646,400)	0	(5,157,200)
	Totals:		0.00	(466,600)	(493,400)	0	(4,826,600)	0	(5,786,600)

Career Technical Education

Analyst: Jessup

FY 2018 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
2.00	FY 2018 Actual Expenditures								
	0001-00	Gen	572.96	2,378,100	835,800	30,400	62,040,500	0	65,284,800
	General			2,378,100	835,800	30,400	62,040,500	0	65,284,800
	0218-00	Ded	0.00	0	0	0	150,900	0	150,900
	Displaced Homemaker			0	0	0	150,900	0	150,900
	0274-00	Ded	0.00	0	0	0	69,300	0	69,300
	Hazardous Materials/Waste Enforcement			0	0	0	69,300	0	69,300
	0349-00	Ded	0.00	0	154,700	0	0	0	154,700
	Miscellaneous Revenue			0	154,700	0	0	0	154,700
	0401-00	Ded	0.00	0	0	0	0	0	0
	Seminars and Publications			0	0	0	0	0	0
	0348-00	Fed	10.00	789,100	116,300	0	8,234,600	0	9,140,000
	Federal Grant			789,100	116,300	0	8,234,600	0	9,140,000
	Totals:		582.96	3,167,200	1,106,800	30,400	70,495,300	0	74,799,700

Difference: Actual Expenditures minus Total Appropriation

0001-00	Gen	(41,797,300)	(3,541,200)	(1,008,200)	46,259,500	0	(87,200)
	General	(94.6%)	(80.9%)	(97.1%)	293.1%	N/A	(0.1%)
0218-00	Ded	0	0	0	(114,100)	0	(114,100)
	Displaced Homemaker	N/A	N/A	N/A	(43.1%)	N/A	(43.1%)
0274-00	Ded	0	0	0	(51,100)	0	(51,100)
	Hazardous Materials/Waste Enforcement	N/A	N/A	N/A	(42.4%)	N/A	(42.4%)
0349-00	Ded	(147,500)	(161,700)	0	(15,000)	0	(324,200)
	Miscellaneous Revenue	(100.0%)	(51.1%)	N/A	(100.0%)	N/A	(67.7%)
0401-00	Ded	0	(140,000)	0	0	0	(140,000)
	Seminars and Publications	N/A	(100.0%)	N/A	N/A	N/A	(100.0%)
0348-00	Fed	(319,100)	(191,700)	0	(4,646,400)	0	(5,157,200)
	Federal Grant	(28.8%)	(62.2%)	N/A	(36.1%)	N/A	(36.1%)
Difference From Total Approp		(42,263,900)	(4,034,600)	(1,008,200)	41,432,900	0	(5,873,800)
Percent Diff From Total Approp		(93.0%)	(78.5%)	(97.1%)	142.6%	N/A	(7.3%)

State Leadership & Technical Assistance

Analyst: Jessup

FY 2019 Actual Expenditures by Division by Program

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation								
	0001-00	Gen	30.50	2,624,600	344,600	49,700	0	0	3,018,900
	0348-00	Fed	2.50	241,500	55,000	0	0	0	296,500
	Totals:		33.00	2,866,100	399,600	49,700	0	0	3,315,400
0.41	Prior Year Reappropriation								
	0348-00	Fed	0.00	153,700	159,900	0	0	0	313,600
	Totals:		0.00	153,700	159,900	0	0	0	313,600
1.00	FY 2019 Total Appropriation								
	0001-00	Gen	30.50	2,624,600	344,600	49,700	0	0	3,018,900
	0348-00	Fed	2.50	395,200	214,900	0	0	0	610,100
	Totals:		33.00	3,019,800	559,500	49,700	0	0	3,629,000
1.21	Net Object Transfer								
	0001-00	Gen	0.00	(129,800)	31,600	98,200	0	0	0
	Totals:		0.00	(129,800)	31,600	98,200	0	0	0
1.31	Net Transfer Between Programs								
	0001-00	Gen	0.00	8,200	(28,000)	0	0	0	(19,800)
	Totals:		0.00	8,200	(28,000)	0	0	0	(19,800)
1.71	Current Year Reappropriation								
	0348-00	Fed	0.00	(157,200)	(159,100)	0	0	0	(316,300)
	Totals:		0.00	(157,200)	(159,100)	0	0	0	(316,300)
2.00	FY 2019 Actual Expenditures								
	0001-00	Gen	30.50	2,503,000	348,200	147,900	0	0	2,999,100
	General			2,503,000	348,200	147,900	0	0	2,999,100
	0348-00	Fed	2.50	238,000	55,800	0	0	0	293,800
	Federal Grant			238,000	55,800	0	0	0	293,800
	Totals:		33.00	2,741,000	404,000	147,900	0	0	3,292,900
Difference: Actual Expenditures minus Total Appropriation									
	0001-00	Gen		(121,600)	3,600	98,200	0	0	(19,800)
	General			(4.6%)	1.0%	197.6%	N/A	N/A	(0.7%)
	0348-00	Fed		(157,200)	(159,100)	0	0	0	(316,300)
	Federal Grant			(39.8%)	(74.0%)	N/A	N/A	N/A	(51.8%)
	Difference From Total Approp			(278,800)	(155,500)	98,200	0	0	(336,100)
	Percent Diff From Total Approp			(9.2%)	(27.8%)	197.6%	N/A	N/A	(9.3%)

General Programs

Analyst: Jessup

FY 2019 Actual Expenditures by Division by Program

		FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation							
	0001-00 Gen	0.00	0	448,000	0	14,050,600	0	14,498,600
	0274-00 Ded	0.00	0	0	0	67,800	0	67,800
	0349-00 Ded	0.00	0	0	0	15,000	0	15,000
	0348-00 Fed	6.00	436,600	74,800	0	5,778,900	0	6,290,300
	Totals:	6.00	436,600	522,800	0	19,912,300	0	20,871,700
0.41	Prior Year Reappropriation							
	0274-00 Ded	0.00	0	0	0	51,100	0	51,100
	0349-00 Ded	0.00	0	0	0	15,000	0	15,000
	0348-00 Fed	0.00	159,100	6,900	0	4,043,800	0	4,209,800
	Totals:	0.00	159,100	6,900	0	4,109,900	0	4,275,900
1.00	FY 2019 Total Appropriation							
	0001-00 Gen	0.00	0	448,000	0	14,050,600	0	14,498,600
	0274-00 Ded	0.00	0	0	0	118,900	0	118,900
	0349-00 Ded	0.00	0	0	0	30,000	0	30,000
	0348-00 Fed	6.00	595,700	81,700	0	9,822,700	0	10,500,100
	Totals:	6.00	595,700	529,700	0	24,022,200	0	25,147,600
1.21	Net Object Transfer							
	0001-00 Gen	0.00	0	(210,800)	0	210,800	0	0
	0348-00 Fed	0.00	(155,000)	155,000	0	0	0	0
	Totals:	0.00	(155,000)	(55,800)	0	210,800	0	0
1.31	Net Transfer Between Programs							
	0001-00 Gen	0.00	0	32,000	0	0	0	32,000
	Totals:	0.00	0	32,000	0	0	0	32,000
1.61	Reverted Appropriation							
	0274-00 Ded	0.00	0	0	0	(48,000)	0	(48,000)
	Totals:	0.00	0	0	0	(48,000)	0	(48,000)
1.71	Current Year Reappropriation							
	0349-00 Ded	0.00	0	0	0	(30,000)	0	(30,000)
	0348-00 Fed	0.00	(8,900)	(28,900)	0	(3,879,900)	0	(3,917,700)
	Totals:	0.00	(8,900)	(28,900)	0	(3,909,900)	0	(3,947,700)
1.91	Encumbrance							
	0001-00 Gen	0.00	0	0	0	0	0	0
	Totals:	0.00	0	0	0	0	0	0

General Programs

Analyst: Jessup

FY 2019 Actual Expenditures by Division by Program

		FTP	PC	OE	CO	T/B	LS	Total
2.00	FY 2019 Actual Expenditures							
0001-00	Gen	0.00	0	269,200	0	14,261,400	0	14,530,600
	General		0	269,200	0	14,261,400	0	14,530,600
0274-00	Ded	0.00	0	0	0	70,900	0	70,900
	Hazardous Materials/Waste Enforcement		0	0	0	70,900	0	70,900
0349-00	Ded	0.00	0	0	0	0	0	0
	Miscellaneous Revenue		0	0	0	0	0	0
0348-00	Fed	6.00	431,800	207,800	0	5,942,800	0	6,582,400
	Federal Grant		431,800	207,800	0	5,942,800	0	6,582,400
Totals:		6.00	431,800	477,000	0	20,275,100	0	21,183,900

Difference: Actual Expenditures minus Total Appropriation

0001-00	Gen	0	(178,800)	0	210,800	0	32,000
	General	N/A	(39.9%)	N/A	1.5%	N/A	0.2%
0274-00	Ded	0	0	0	(48,000)	0	(48,000)
	Hazardous Materials/Waste Enforcement	N/A	N/A	N/A	(40.4%)	N/A	(40.4%)
0349-00	Ded	0	0	0	(30,000)	0	(30,000)
	Miscellaneous Revenue	N/A	N/A	N/A	(100.0%)	N/A	(100.0%)
0348-00	Fed	(163,900)	126,100	0	(3,879,900)	0	(3,917,700)
	Federal Grant	(27.5%)	154.3%	N/A	(39.5%)	N/A	(37.3%)
Difference From Total Approp		(163,900)	(52,700)	0	(3,747,100)	0	(3,963,700)
Percent Diff From Total Approp		(27.5%)	(9.9%)	N/A	(15.6%)	N/A	(15.8%)

Postsecondary Programs

Analyst: Jessup

FY 2019 Actual Expenditures by Division by Program

		FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation							
	0001-00 Gen	539.26	41,785,700	3,752,600	533,800	240,500	0	46,312,600
	Totals:	539.26	41,785,700	3,752,600	533,800	240,500	0	46,312,600
1.00	FY 2019 Total Appropriation							
	0001-00 Gen	539.26	41,785,700	3,752,600	533,800	240,500	0	46,312,600
	Totals:	539.26	41,785,700	3,752,600	533,800	240,500	0	46,312,600
1.21	Net Object Transfer							
	0001-00 Gen	0.00	(41,785,700)	(3,752,600)	(533,800)	46,072,100	0	0
	Totals:	0.00	(41,785,700)	(3,752,600)	(533,800)	46,072,100	0	0
2.00	FY 2019 Actual Expenditures							
	0001-00 Gen	539.26	0	0	0	46,312,600	0	46,312,600
	General		0	0	0	46,312,600	0	46,312,600
	Totals:	539.26	0	0	0	46,312,600	0	46,312,600
Difference: Actual Expenditures minus Total Appropriation								
	0001-00 Gen		(41,785,700)	(3,752,600)	(533,800)	46,072,100	0	0
	General		(100.0%)	(100.0%)	(100.0%)	19156.8%	N/A	0.0%
	Difference From Total Approp		(41,785,700)	(3,752,600)	(533,800)	46,072,100	0	0
	Percent Diff From Total Approp		(100.0%)	(100.0%)	(100.0%)	19156.8%	N/A	0.0%

Dedicated Programs

Analyst: Jessup

FY 2019 Actual Expenditures by Division by Program

		FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation							
	0001-00 Gen	0.00	0	0	0	1,375,000	0	1,375,000
	0218-00 Ded	0.00	0	0	0	170,000	0	170,000
	0349-00 Ded	0.00	0	82,000	0	0	0	82,000
	Totals:	0.00	0	82,000	0	1,545,000	0	1,627,000
0.41	Prior Year Reappropriation							
	0218-00 Ded	0.00	0	0	0	114,100	0	114,100
	Totals:	0.00	0	0	0	114,100	0	114,100
1.00	FY 2019 Total Appropriation							
	0001-00 Gen	0.00	0	0	0	1,375,000	0	1,375,000
	0218-00 Ded	0.00	0	0	0	284,100	0	284,100
	0349-00 Ded	0.00	0	82,000	0	0	0	82,000
	Totals:	0.00	0	82,000	0	1,659,100	0	1,741,100
1.71	Current Year Reappropriation							
	0218-00 Ded	0.00	0	0	0	(161,800)	0	(161,800)
	0349-00 Ded	0.00	0	(82,000)	0	0	0	(82,000)
	Totals:	0.00	0	(82,000)	0	(161,800)	0	(243,800)
2.00	FY 2019 Actual Expenditures							
	0001-00 Gen	0.00	0	0	0	1,375,000	0	1,375,000
	General		0	0	0	1,375,000	0	1,375,000
	0218-00 Ded	0.00	0	0	0	122,300	0	122,300
	Displaced Homemaker		0	0	0	122,300	0	122,300
	0349-00 Ded	0.00	0	0	0	0	0	0
	Miscellaneous Revenue		0	0	0	0	0	0
	Totals:	0.00	0	0	0	1,497,300	0	1,497,300
Difference: Actual Expenditures minus Total Appropriation								
	0001-00 Gen		0	0	0	0	0	0
	General		N/A	N/A	N/A	0.0%	N/A	0.0%
	0218-00 Ded		0	0	0	(161,800)	0	(161,800)
	Displaced Homemaker		N/A	N/A	N/A	(57.0%)	N/A	(57.0%)
	0349-00 Ded		0	(82,000)	0	0	0	(82,000)
	Miscellaneous Revenue		N/A	(100.0%)	N/A	N/A	N/A	(100.0%)
	Difference From Total Approp		0	(82,000)	0	(161,800)	0	(243,800)
	Percent Diff From Total Approp		N/A	(100.0%)	N/A	(9.8%)	N/A	(14.0%)

Related Services

Analyst: Jessup

FY 2019 Actual Expenditures by Division by Program

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2019 Original Appropriation								
0001-00	Gen	1.00		96,200	5,700	0	1,090,900	0	1,192,800
0349-00	Ded	0.00		0	300,000	0	0	0	300,000
0348-00	Fed	1.00		51,900	117,800	0	2,174,000	0	2,343,700
Totals:		2.00		148,100	423,500	0	3,264,900	0	3,836,500
0.41	Prior Year Reappropriation								
0349-00	Ded	0.00		147,500	161,700	0	0	0	309,200
0401-00	Ded	0.00		0	140,000	0	0	0	140,000
0348-00	Fed	0.00		6,300	24,900	0	602,600	0	633,800
Totals:		0.00		153,800	326,600	0	602,600	0	1,083,000
1.00	FY 2019 Total Appropriation								
0001-00	Gen	1.00		96,200	5,700	0	1,090,900	0	1,192,800
0349-00	Ded	0.00		147,500	461,700	0	0	0	609,200
0401-00	Ded	0.00		0	140,000	0	0	0	140,000
0348-00	Fed	1.00		58,200	142,700	0	2,776,600	0	2,977,500
Totals:		2.00		301,900	750,100	0	3,867,500	0	4,919,500
1.31	Net Transfer Between Programs								
0001-00	Gen	0.00		(8,200)	(4,000)	0	0	0	(12,200)
Totals:		0.00		(8,200)	(4,000)	0	0	0	(12,200)
1.71	Current Year Reappropriation								
0349-00	Ded	0.00		(147,500)	(253,000)	0	0	0	(400,500)
0401-00	Ded	0.00		0	(140,000)	0	0	0	(140,000)
0348-00	Fed	0.00		(12,500)	(132,700)	0	(468,100)	0	(613,300)
Totals:		0.00		(160,000)	(525,700)	0	(468,100)	0	(1,153,800)
2.00	FY 2019 Actual Expenditures								
0001-00	Gen	1.00		88,000	1,700	0	1,090,900	0	1,180,600
General				88,000	1,700	0	1,090,900	0	1,180,600
0349-00	Ded	0.00		0	208,700	0	0	0	208,700
Miscellaneous Revenue				0	208,700	0	0	0	208,700
0401-00	Ded	0.00		0	0	0	0	0	0
Seminars and Publications				0	0	0	0	0	0
0348-00	Fed	1.00		45,700	10,000	0	2,308,500	0	2,364,200
Federal Grant				45,700	10,000	0	2,308,500	0	2,364,200
Totals:		2.00		133,700	220,400	0	3,399,400	0	3,753,500

Difference: Actual Expenditures minus Total Appropriation

0001-00	Gen		(8,200)	(4,000)	0	0	0	(12,200)
General			(8.5%)	(70.2%)	N/A	0.0%	N/A	(1.0%)
0349-00	Ded		(147,500)	(253,000)	0	0	0	(400,500)
Miscellaneous Revenue			(100.0%)	(54.8%)	N/A	N/A	N/A	(65.7%)
0401-00	Ded		0	(140,000)	0	0	0	(140,000)
Seminars and Publications			N/A	(100.0%)	N/A	N/A	N/A	(100.0%)
0348-00	Fed		(12,500)	(132,700)	0	(468,100)	0	(613,300)
Federal Grant			(21.5%)	(93.0%)	N/A	(16.9%)	N/A	(20.6%)
Difference From Total Approp			(168,200)	(529,700)	0	(468,100)	0	(1,166,000)
Percent Diff From Total Approp			(55.7%)	(70.6%)	N/A	(12.1%)	N/A	(23.7%)